



REMARKS

If there are any fees necessitated by the foregoing communication, please charge such fees to our Deposit Account No. 195113, referencing our File No 13789-36US.

Date: March 18, 2004

Respectfully submitted,

A handwritten signature in black ink, appearing to be "PJF", written over a horizontal line.

Paul J. Field
Reg. No. 34,963
Tel: (416) 216-3903
Fax: (416) 977-5239
E-mail: pfield@ogilvyrenault.com